



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 15, 2010

Mr. Crocker Coulson  
Director, Chief Executive Officer and Chief Financial Officer  
China Rising II, Inc.  
1325 Avenue of the Americas, Suite 2800  
New York, New York 10019

**Re: China Rising II, Inc.**  
**Amendment No. 2 to Form 10**  
**Filed October 5, 2010**  
**File No. 000-54043**

Dear Mr. Coulson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Erin Magnor  
Staff Attorney